

## Racing Commission

---

### Fund: State Regulatory (0229-00)

Sources: Each licensee conducting the pari-mutuel system for live or simulcast horse races shall distribute 1.25% of gross daily receipts to the racing commission fund, and .75% of any exotic wagers in accordance with §54-2513 Idaho Code.

Each individual participating at any race meet must secure a license from the commission. The license fees shall be set by the commission (§54-2506 Idaho Code).

In the budget system fund detail 0229-06 is used to denote the Idaho State Racing Commission Fund.

Uses: All sums due the commission are retained for the payment of salaries, travel, operating costs and other costs necessary for carrying out the provisions of Chapter 25, Title 54, of Idaho Code.

In accordance with §54-2513(F) if the fiscal year-end balance in the racing commission account exceeds \$400,000, the excess shall be transferred by the office of the state controller to the pari-mutuel distribution fund for further distribution as follows;

Sixty percent shall be deposited in the Idaho horse owner/breeder award account, and shall be distributed by the racing commission annually, but not later than December 15 of each year as follows: fifty percent to the breeders of Idaho bred winners based on the number of live races by each breed for the current calendar year; and fifty percent in equal amounts to owners of Idaho bred horse race winners. All moneys in the Idaho owner/breeder award account are continuously appropriated.

Forty percent shall be deposited in the track purse enhancement account and paid to all Idaho licensed horse racetracks for the purpose of purse enhancement based on the number of live race dates held the preceding calendar year. Moneys shall be disbursed no later than thirty days after Idaho state racing commission approval of live race meet license applications for the forthcoming calendar year.

Budget Unit: LEAG(332) Racing Commission

<b>FY 00</b>	<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>
\$490,630	\$493,430	\$534,928	\$543,127	\$540,735

---

### Fund: Public School Income (0481-01)

Sources: The licensee shall pay in advance of the scheduled race meet to the state treasurer a fee of not less than \$25.00 for each day of racing, which fees shall be placed in the public school fund of the state of Idaho (§54-2508).

Effective July 1, 1991:

Moneys in the breed distribution fund on December 31 of each year which have not been distributed by the Commission shall be paid to the public school income fund (§54-2513 (B)(3).

From the pari-mutuel system for live horse races, the public school fund shall receive: one-eighth of one percent (.125%) from gross daily receipts between \$20,000 and \$30,000; sixty-two and one-half hundredths percent (.625%) from gross daily receipts between \$30,000 and \$40,000; and one and one-eighth percent (1.125%) from gross daily receipts over \$40,000 (§54-2513 (B)(4)(b-d).

Uses: Public Schools

Budget Unit: LEAG(332) Racing Commission

<b>FY 00</b>	<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>
\$0	\$0	\$0	\$0	\$0

---

**Fund: Parimutuel Distributions (0485-00)**

Sources: TRACK DISTRIBUTION/A.K.A. SMALL TRACK FUND - §54-2513 (B)(2) Idaho Code  
Moneys in this fund detail come from one-half of one percent (.50%) from the pari-mutuel system for live horse races. All moneys are appropriated to the commission for payment as required by this section .

BREED DISTRIBUTION - §54-2513 (B)(3) Idaho Code  
Moneys in this fund detail come from one-half of one percent (.50%) of gross daily receipts from horse races. All moneys are appropriated to the commission for payment as required by this section.

Uses: TRACK DISTRIBUTION/A.K.A. SMALL TRACK FUND - §54-2513 (B)(2) Idaho Code  
Recipient horse racing tracks shall be those which, during the race meet year of distribution, have an average daily handle of less than \$60,000. Distribution shall be weighted proportionately on the number of days raced during the year of distribution. Payments to horse racing tracks shall be paid annually but not later than December 15.

The balance of all moneys shall be paid to owner of horse racing tracks in the state of Idaho. Each commission approved horse race track shall receive that proportion of moneys as is equal to the track's percentage of the total horse race track days held in Idaho during that calendar year. Moneys shall be used solely for the purpose in improvement, repair, maintenance and upkeep of each such horse track, grandstands, horse buildings, barns and stalls, lighting and horse track equipment, subject tot he rules of the racing commission. §54-2513 (E)(3)(b)

**BREED DISTRIBUTION**

Payment is made in proportion to the handle generated by each horse breed, to a lawfully constituted representative of each horse breed, to benefit owners and breeders of Idaho bred racing thoroughbreds, racing quarter horses, racing Appaloosas, racing paints and racing Arabians. Moneys which have not been distributed by the commission by December 31 of each year shall be paid to the public school income fund.

Budget Unit: LEAG(332) Racing Commission

<b>FY 00</b> \$42,262	<b>FY 01</b> \$47,675	<b>FY 02</b> \$38,521	<b>FY 03</b> \$38,917	<b>FY 04</b> \$35,576
-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

Budget Unit: LEAJ (Cont) (332) Racing Commission

<b>FY 00</b> \$518,902	<b>FY 01</b> \$360,256	<b>FY 02</b> \$338,644	<b>FY 03</b> \$341,614	<b>FY 04</b> \$302,706
------------------------	------------------------	------------------------	------------------------	------------------------

**Total Parimutuel Distributions Fund (0485-00)**

<b>FY 00</b> \$561,164	<b>FY 01</b> \$407,931	<b>FY 02</b> \$377,165	<b>FY 03</b> \$380,532	<b>FY 04</b> \$338,282
------------------------	------------------------	------------------------	------------------------	------------------------

**Racing Commission Grand Total**

<b>FY 00</b> \$1,051,795	<b>FY 01</b> \$901,361	<b>FY 02</b> \$912,093	<b>FY 03</b> \$923,659	<b>FY 04</b> \$879,017
--------------------------	------------------------	------------------------	------------------------	------------------------